


Exhibit N
(Redacted)

Matthew Clarke


Oxford, Oxfordshire
OX1 5JE

United States District Court
Eastern District of New York

Dear Judge Garaufis,

I am writing in support of Michael Cohen with regard to his upcoming sentencing.

I am a qualified lawyer in England and Wales and have been a member of the Law Society of England and Wales and Hong Kong. I qualified at Linklaters and worked there from 1988-96, before joining a client, Robert Fleming & Co. I established my own business in 2002, Merlin Partners of which I am the owner. I am regulated by the Financial Conduct Authority in the UK.

I have known Michael for approximately 15 years. He has had a tremendous influence on my life from both a business and personal perspective. I first met Michael in a professional capacity when he was working for Och Ziff in London. Since then we have continued to work together and have become good friends. Our families have gotten to know each other and our children are friends as well.

In all aspects of his life I have found Michael to be a man of immense integrity. He has brought up his three children to share in his values and they are well rounded, friendly, kind, interesting children. Michael's devotion to his children and family is extraordinary. From the moment I met him, he has always put his children first. Despite a grueling work schedule, Michael is one of the most hands-on, dedicated fathers I have ever seen. He attends countless school events, team practices, and swim meets – spending nearly every afternoon and entire weekends traveling all over the country to support his children. He is ever present as a father and a true role model.

On a personal level, Michael has been a trusted and loyal friend. I am lucky to have in Michael the type of friend who is so sympathetic and empathetic, and in my opinion, the example of a friend who will be there through it all no matter what. Through good times and bad, Michael is always there to offer help, perspective, and advice. He has shown extraordinary kindness and generosity throughout our friendship. This has included his counsel and emotional support, as well as financial assistance. On several occasions, I have come to Michael when I was experiencing financial difficulties. He was never too busy to listen and was a shoulder for me to lean on during these difficult times. Each time, and without hesitation, Michael was there to provide me with support and whatever assistance I needed – he didn't ask questions, he never pressured me to pay him back, his response was simply to let me know that he was there to help me. He has shown the same generosity with others as well.

Michael is a person of outstanding moral character. He is someone whose contributions to the happiness, success and well-being of his family and friends are second to none. On a professional level, I know Michael to have a strong moral compass. Michael is known by his many colleagues as an upstanding and honest business man who is loyal and trustworthy.

Michael has suffered dramatically as a result of these investigations. He and his family have been exposed to constant slurs, innuendos, and allegations in their daily lives. The stigma that has followed Michael over the last several years has ruined his career and his professional and personal reputation. His entire life has been detrimentally impacted.

Although Michael has been under immense stress, he has continued to treat others around him with the utmost care and respect. Throughout this time, he has remained committed to his charitable work and to helping others. He gives quietly and unselfishly with no expectation of receiving anything in return.

I consider myself fortunate to know someone with such character and high moral integrity, someone who always shows up to lend a hand, someone who cares deeply for those less fortunate, and someone who has been there for his family and for me personally.

I am forever grateful for all Michael has done for me along with what I have witnessed him do for others. He is an outstanding man and I am honoured to count him among my friends.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Matthew Clarke', with a long, sweeping horizontal line extending to the right.

Matthew Clarke